

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
MISSOULA DIVISION

UNITED STATES OF AMERICA,)	CR 11-52-M-DWM
)	
Plaintiff,)	
)	
vs.)	ORDER
)	
LESLIE JEAN MCINTOSH,)	
)	
Defendant.)	
_____)	

United States Magistrate Judge Jeremiah C. Lynch entered Findings and Recommendation in this matter on January 4, 2012. Neither party objected and therefore they are not entitled to de novo review of the record. 28 U.S.C. § 636(b)(1); United States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003).

This Court will review the Findings and Recommendation for clear error.

McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc., 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a “definite and firm conviction that a mistake has been committed.” United States v. Syrax, 235 F.3d

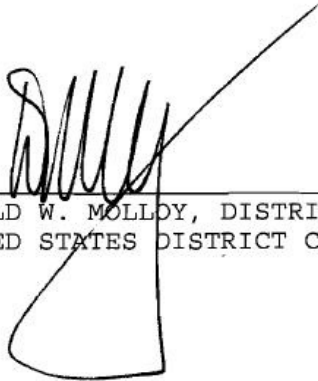
422, 427 (9th Cir. 2000).

Judge Lynch recommended this Court accept Leslie Jean McIntosh's guilty plea after McIntosh appeared before him pursuant to Federal Rule of Criminal Procedure 11, and entered her plea of guilty to two counts of attempting to evade or defeat tax in violation of 26 U.S.C. § 7201 (Counts II and III) as set forth in the Indictment. In exchange for Defendant's plea, the United States has agreed to dismiss Counts I and IV of the Indictment.

I find no clear error in Judge Lynch's Findings and Recommendation (dkt # 19), and I adopt them in full, including the recommendation to defer acceptance of the plea until sentencing when the Court will have reviewed the Presentence Investigation Report.

Accordingly, IT IS HEREBY ORDERED that Leslie Jean McIntosh's motion to change plea (dkt # 12) is GRANTED.

DATED this 25th day of January, 2012.



DONALD W. MOLLOY, DISTRICT JUDGE
UNITED STATES DISTRICT COURT